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ABSTRACT

The responsibilities of the school business manager have grown more complex since this manual was first published in 1967. As a consequence, this edition updates it and defines the complexities that have evolved since then. The guide begins with an outline of the work of the business manager and the relation of that work to the rest of the school. The outline is based on accepted theory and analysis of representative situations in National Association of Independent Schools (NAIS) member schools. The background and experience of the qualified business manager and where to look for this person are discussed in the next chapter. This is followed by a discussion of the business manager's role in attending board meetings, as supervisor, and as participant in fund-raising activities. Relations with alumni, parents, and faculty are also discussed. The final chapter contains a detailed discussion of various specific responsibilities of the business manager: bookkeeping and accounting, purchasing, budgeting, buildings and grounds, food service, transportation, personnel management, long-range planning, insurance, volunteer services, electronic data processing, government regulations, and legal matters. The appendix contains a sample job description for the position of school business manager. (Author/MLF)

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THE BUSINESS MANAGER IN THE INDEPENDENT SCHOOL

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FOREWORD

When NAIS published *The Role of the Business Manager in the Independent School* in 1967, it was intended to justify the need for a business manager and to clarify the job in the total school community. Today, the position of business manager is taken for granted.

The responsibilities of the business manager have grown more complex with the deluge of new government regulations and the resultant reporting, inflationary effects on budgets, expanding and contracting enrollments, processing employee benefits, use of computerized data, and a growing need for analysis in all areas of school operations. Heads of schools cannot possibly devote time to the financial administration that is needed to run most schools.

As a consequence, the NAIS Business Affairs Committee felt that the time had come to update the manual and define the complexities that have evolved since 1967. We are grateful to Paul Ritter, member of the committee and financial director of the Prairie School, in Racine, Wisconsin, for preparing the manuscript. He was ably assisted with suggestions and review by other members of the committee and by 10 independent school business officers around the country who also reviewed the manuscript.

The foreword to the 1967 business manager manual said, "We are acutely conscious of the financial pressures which all schools face and of the ever-present need for development of financial support. It is our belief that the efficient management of a school's resources can be a vital factor in meeting

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present and future financial needs." This revision is part of the effort of NAIS to help schools meet these challenges.

Helen L. Diserens

Chairman, Business Affairs Committee
NAIS

1.

WHY HAVE A BUSINESS MANAGER?

Independent schools face a significant new task: living within financial limits. In the past, quality was improved merely by adding income (more students). Now, with level or declining enrollments, heads of schools must rely on control, planning, evaluation, public relations, and reallocation to promote institutional strength within financial constraints.

Educators, long presumed to be inefficient managers of their institutions, now realize that school survival depends on knowledge and use of sound business principles. A professional business manager can do much to help the head of the school succeed in this new style of management. Successful school heads no longer run a solo show; they rely on prudent delegation of academic matters to the faculty and of nonacademic matters to a business officer.

Here we outline the work of the business manager and the relation of that work to the rest of the school. Our outline is based on accepted theory and analysis of representative situations in NAIS member schools.

The duties and workload of the business manager vary, depending on the size and type of school. The business management problems of a large boarding school set on hundreds of acres are quite different from those of a small day school housed in a converted town house in a large city. The business function in an established school with a substantial endowment differs markedly from that in a newly founded school in a residential suburb.

The educational philosophy and purpose of the school, the

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composition of the board of trustees and the frequency of its meetings, the personality and interests of the school head, and the stage of growth and strategy of the school all help to shape the nature of the business function.

Thus each independent school has its own history, resources, and operating conditions. Choosing a business manager, defining his or her responsibilities, and deciding how those responsibilities are to be carried out depends on the particular circumstances of the individual school. Ordinarily, major responsibilities assigned to the business manager include financial planning and control, wage and benefit administration, purchasing, personnel administration, buildings and grounds maintenance, food service management, transportation, government relations, and general administration.

The business manager's role

The business manager is in a special position to make a distinct contribution to the life of the school. The job can be viewed as having two aspects—external and internal. Just as the head represents and personifies to the outside world the quality and vigor of the educational activities of the school, the business manager embodies the school's belief in sound business administration. Every contact the head has with parents and friends of the school affects the image of the school. In the same way, the business manager's dealings with suppliers, parents, and other people and groups affect the public's impression of how well the physical and financial resources of the school are managed. The reputation of the school in the local business community can be helped greatly if the business manager is businesslike and efficient. Such associations, a valuable asset to any school, are the very best form of public relations.

Similarly, the business manager represents the school to other business managers, both individually and in meetings of local and regional associations. This exchange of ideas among peers can, if useful, help the school's academic neighbors form a positive impression.

Internally, the business manager can bring the high standards of professional management to bear on the school's

operations. As the chief advocate of businesslike methods, the business manager can help lift the decision-making processes of the school to a systematic, rational plane. Decisions are generally sound if they are made only after goals and objectives have been set and alternative courses of action identified and evaluated against established criteria. By constant use of systematic methods in the business office, the business manager can demonstrate the soundness of these concepts in practice.

In one sense, the business manager may find the position a lonely one, for business values aren't always educational values, and people have to realize that solving problems by quantitative methods has limited usefulness. Most schools, however, suffer from the other extreme, too often making subjective decisions based on too few facts and figures.

The pragmatic administrator who invites general comment and makes decisions in the best interests of the school is the most successful. The prime goal of the business manager must be to further the educational goals of the school through sound business practice.

Getting a new business manager started

It is important for the new business manager to have the opportunity to make some immediate and distinctly visible contribution in at least one area as a way of gaining early acceptance and of reinforcing confidence in his or her own ability to do a useful job for the school. This time of contribution also offers a chance to define more precisely the exact nature of the position within the organization and future responsibilities.

The head of the school should not ask the new business manager to attempt too much too soon or expect immediate appreciation of the school's philosophy in every conceivable situation. During the breaking-in period, the head and the business manager can feel their way gradually toward satisfactory personal and working relations. As the business manager gains deeper understanding of school policy and practice and begins to win the confidence of subordinates, students, and faculty, his or her sphere of influence and usefulness will grow. At the same time, the new business manager should be



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encouraged to start getting acquainted with other independent and public school business managers in the community.

Flexibility, communication, and support are three vital ingredients of the first several weeks. Since the new business manager's contribution to the school and the school community's reaction are as yet untested, both head and business manager must be flexible, and the business manager's responsibilities and place within the organization must not be too firmly fixed at first. As for communication, the business manager and the head should feel free to talk frankly about any areas of possible confusion or conflict. Finally, everyone in the school, particularly the faculty and those who report to the business manager, should constantly be made aware that the business manager has the full and firm support of the head of the school during this period of adjustment.

2.

WHO MAKES A GOOD BUSINESS MANAGER?

The personal and professional qualifications of business managers, like their duties and position in the school, are as varied as the schools they serve. The right business manager is the one who best complements the school's present resources and seems most likely to meet its needs.

A most important prerequisite is commitment to the school and to its educational philosophy. The business manager must affirm the primary mission of the school—to serve and provide a sound education for its students. Without this firm belief, the business manager will sometimes find the work dull and barren, and might even act as a deterrent to carrying out the educational policies of the school.

Interest and commitment can stem from many sources. The business manager may be a parent of a present or former student at the school, may have taken education courses in college, or may simply believe strongly in education as one of society's prime values. Whatever its source, commitment to the educational goals of the school is an essential ingredient to look for in a business manager.

Ideally, the business manager should be a practical person who enjoys dealing with things and is not afraid to be immersed in detail. No matter how large the school or its support staff, the very nature of school operation demands incessant attention to almost endless detail. And because so many things are involved in running a school, the business manager must come to know a great deal about a great variety of different things.

The business manager deals with large numbers of individuals and with various publics. As the direct supervisor of office and maintenance personnel, the business manager has to deal with their personal problems and grievances. Another public consists of the school's suppliers, the members of the business community with whom the school trades. The third public involves yet a different relationship—members of the faculty. Here the job is to serve and support. A subordinate relation to the school head and trustees requires still another outlook and kind of behavior. The business manager must, therefore, be able to adapt to many situations and people.

Background and experience

Business managers do not follow any particular pattern of prior experience in school business management. Nevertheless, business management is a professional career and as such requires an educated person who can handle varied administrative duties. With the growing complexity of financial administration of schools, we strongly recommend that new members of the profession have their degree in business-related disciplines. (It is interesting to note that several universities now offer advanced degrees in school business management.) In addition, the business manager should be encouraged to go to professional meetings and workshops and to take refresher courses. Several schools offer summer institutes for credit and eventual certification.

Prior knowledge of accounting is the one absolute requirement for a new school business manager, especially in the case of a smaller school. The smaller school, with its more limited resources, cannot devote much money to operating its business office and thus must look directly to its business manager for accounting knowledge.

In fact, it is safe to say that accounting is the one area where aptitude is no substitute for training and experience. While formal training in food service, transportation, purchasing, and the other major areas of school business management is desirable, it is not absolutely necessary. Informed common sense and motivation can go a long way in carrying out these aspects of school operations.



Business managers do not follow any particular pattern of prior experience in school business management.

People often ask whether the business manager should have prior teaching experience, on the theory that such experience will make him or her more sympathetic to the educational aims of the school. Ready acceptance by the faculty and cordial relations with them (in spite of unpopular decisions that the business manager is often forced to make) are, we feel, due to managerial ability and not to previous classroom experience.

As a general rule, the smaller the school the more the business manager is involved in detail and, consequently, the less able the school is to afford someone who insists on a "top management" position. In fact, a person accustomed to commanding large budgets and scores of bookkeepers, typists, and maintenance workers would be a disaster for a small school if he or she refused or even was unwilling to be involved in detail of any kind.

Where to look for the right business manager

The avenues open to the school looking for a business manager are wide and diverse, and some help is available. NAIS maintains a clearinghouse through which it is possible to select an experienced manager who wants to make a move and has experience that closely matches the needs of your school. The National Association of College and University Business Officers (NACUBO) also has a referral service for administrators. The local business community is yet another source; board members may know of business people who would be interested in working for the school.

Salaries of business managers vary widely, depending on the size of the school, the complexity of its business operations, and the need to attract and hold a qualified person. In its fall statistics, NAIS reviews administrative salaries; this survey can help schools decide what salary and benefit levels to adopt for their own purposes.

3.

WHERE DOES THE BUSINESS MANAGER FIT IN?

Before hiring a new business manager, the head of the school, probably with some help from the board of trustees, should consider the place of this new person and function in the school. Although we are wary of placing too much faith in organization charts for schools, we do feel that responsibilities and relationships have to be accurately defined.

With the growing breadth and complexity of his or her responsibilities, the head must delegate certain duties, chief among which is management of business affairs. This delegation starts by formally designating the business manager as head of all business matters. The business manager should report directly to the head, and not to the assistant head or dean, even though their respective functions may overlap. This direct relation between head and business manager is crucial. In a small school, it happens as a matter of course, but in a large school it may seem less obviously necessary. The business function is so important and impinges on so many areas that, for proper discharge of duties, the business manager must be able to work closely and directly with the head of the school.

In some schools, the business manager has the title of assistant treasurer and reports directly to the treasurer of the board of trustees. Although this practice may work well because of the particular people involved, we do not recommend it as standard practice, and certainly not in a school that has never had a business manager before. We believe that the business manager should report directly to the head.

Meetings between the business manager and the board may sometimes be helpful. In preparing for such meetings, the business manager should be sure to keep the head fully informed of what is to be discussed and what has been discussed. By the same token, the head should make a point of telling the business manager about discussions of fiscal matters between the head and the board alone.

Attending board meetings

The business manager should be expected to attend meetings of the board of trustees. He or she should also attend meetings of the finance, buildings and grounds, and development committees and sit in on meetings of the executive committee when business matters are to be discussed. To deprive the business manager of participating in top-level decision making is to remove a source of strength and encouragement from the job and valuable contributions from the work of these groups. After all, a good business manager, thoroughly versed in the business affairs of the school and able to respond on the spot to questions of detail, is extremely valuable in promoting useful board discussion and informed decision making. With this kind of confidence in the business manager, the head can concentrate on other areas before a board meeting.

The business manager we are talking about here is someone who has already demonstrated competence on many different occasions. But we also believe that even a new business manager should sit in on board, or at least appropriate board committee, meetings from the very start; as experience and confidence grow, so will his or her contributions. The head may well feel diffident about thrusting a new and untried business manager into the boardroom, especially if the job has been less important in the past, but if the head wants to upgrade the job, this kind of professional exposure is essential.

Should the business manager be treasurer?

In general, it probably is not wise for most schools to have the business manager serve as treasurer, however able that person

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may be. The principle of division of responsibilities, of checks and balances, seems more appropriate here.

The treasurer—an officer of the board of trustees—should be an independent overseer of the financial affairs of the school, providing an objective review of the overall financial plan, recommending sources and applications of funds, and directing the investment decisions of the school. Management of the school's portfolio requires expert knowledge. Although the day-to-day management of the portfolio may be turned over to the trust department of a bank, the treasurer is ultimately responsible for this very important function. In some cases, the treasurer may delegate all or part of investment management to the business manager or to a committee of which the business manager is a member. We do not, however, advocate that the business manager take this responsibility, even if he or she has the necessary background to advise on investment decisions, unless directed by the board to do so.

The business manager as supervisor

Just as the business manager should be accountable directly to the head of the school, so should the supervisors of the various departments report only to the business manager. This group includes the comptroller, chief accountant or head bookkeeper, superintendent of buildings and grounds, housekeeper, dietician, head of clerical staff, and supervisor of transportation.

There are many individual variations from this pattern, according to the size, history, and type of school, and quite apart from the presence of dominating personalities who can bend organizational lines. In some cases, the dietician reports to the housekeeper rather than directly to the business manager; the head of transportation may be under the superintendent of buildings and grounds; or the comptroller in a large school may be co-equal with the business manager and report directly to the head of the school. In the last case, any conflicts in the control function between the comptroller and the head or the business manager should be resolved by the board

of trustees. However, the business manager should be in charge of all business functions, including, ordinarily, the comptrollership. Someone has to coordinate the details of spending and accounting for that spending; such responsibility should rest with the chief financial officer.

In the same way that the head should delegate responsibility for all day-to-day business matters to the business manager, the business manager should delegate as much supervisory responsibility to subordinates as they can assume. After all, the best decisions are those that are made at the lowest possible level of management. For example, a janitor or a bus driver who is dissatisfied with working conditions should first talk with the immediate supervisor. The business manager should be careful to refer to the appropriate supervisor any attempt by an employee at bypassing.

The business manager and fund-raising activities

What role, if any, does the business manager play in development and fund-raising activities? Here we must distinguish between annual giving programs and special drives for capital improvements. We should also distinguish between the internal and external aspects—the public relations part of fund raising as distinct from planning and controlling the campaign. The business manager, with his or her staff, is ideally suited to duplicate letters, mail brochures, process gifts, and keep track of totals and targets, but setting the targets, writing the promotional material, making the speeches, and getting in touch with potential donors is the job of the development office and the head of the school.

The business manager may work closely with the director of development, who also usually reports only to the head, in managing the development function. As with admissions policy, faculty negotiations, college guidance, and control of the basic curriculum, the public relations aspect of development is so intimately bound to the overall policy and reputation of the school that it cannot and should not be divorced from the control of the head, especially at a time when schools are intensifying their efforts to reach and maintain maximum



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enrollments. This does not mean, however, that the business manager cannot be called upon for temporary assistance with fund-raising or other development activities.

Relations with alumni, parents, and faculty

The business manager may also have informal working relations with the alumni association and the parents' group, through preparing reports on the business affairs of the school for them or incorporating such information in reports that the head makes to these bodies. The business manager is also often involved with alumni and parent groups during fund-raising drives and al.-school functions. The time and services of the business manager should always be cleared with the head, and the head should take pains to protect the business manager from well-meaning but excessive demands on time, talent, and office resources.

In many schools, the business manager attends faculty meetings. Such a practice helps the business manager understand school policies and problems, and it also encourages teachers to feel that the business manager is a full-fledged member of the school community. In fact, the business manager often has useful contributions to make at faculty meetings, particularly in discussions of school operations.

4.

NOW YOU'RE BUSINESS MANAGER. WHAT DO YOU DO?

Although you, as business manager, are responsible for supervising and controlling auxiliary departments—buildings and grounds, food service, transportation—the business office is your principal domain. It should be as close as possible to the head's office so that you can confer frequently and conveniently.

Some schools have a general business office, supervised by the business manager, where all typists, secretaries, bookkeepers, and administrative assistants work together. In some larger schools, however, the head, division heads, and deans have their own secretaries; physical and administrative separation of this sort can lead to inefficient use of time.

In a small school, the general office may consist of the business manager, a secretary who answers the phone and types letters and purchase orders, and a part-time bookkeeper who takes care of cash receipts, disbursements, journal entries, the trial balance, and the payroll. Special typing jobs—reports and large mailings—can be performed by temporary help or parent volunteers.

Large schools, of course, require greater specialization of tasks, and thus need more full-time people. Before hiring additional office workers, however, think about whether an automated or computerized accounting system would be more economical, and make a cost and benefit study (including payback analysis) part of this decision.

Some office functions can be handled outside the school under contract. Most banks, for example, will handle school

payrolls—a considerable saving of office time, particularly for a school that employs a large number of weekly wage earners.

Ordinarily, the business office handles bookkeeping and accounting, purchasing, and scores of other tasks that keep the school running smoothly. On any given day you may be called upon to act as travel agent, stockroom clerk, printer, and speechwriter. Your office should be prepared to quote from airline, bus, and train schedules; to receive, store, and issue classroom and student supplies; to type, duplicate, and mail newsletters, fund-raising materials, and press releases; and to help the head of the school prepare reports and speeches.

You can also make a valuable contribution to school life—and win the confidence and respect of students and teachers—by working with the student council, the yearbook and literary magazine, the school bank and bookstore, and the drama club. You may help them keep their books, store their money in the school safe, negotiate with printers, collect payments from advertisers, and arrange for setting up rooms and equipment. You can serve as an indispensable source of relief to the head as the opening day of school, graduation, and other big all-school events draw near. And you can play an important part in such other school functions as the health service, summer school, adult education courses, music lessons, tutoring, and community programs.

Now for some detailed discussion of various specific responsibilities.

Bookkeeping and accounting

The NAIS book *Accounting for Independent Schools* (2d ed., 1977) was developed to help schools with some of the accounting practices endorsed by the American Institute of Certified Public Accountants. We encourage all independent schools to adopt the chart of accounts and procedures recommended in this manual, which is updated periodically to reflect changes in accounting practice.

A small school needs only three books of original entry: cash receipts, cash disbursements, and a journal. Each month these totals should be posted to the general ledger. In addition,

the school needs simple systems for keeping records of employees' earnings, accounts payable, accounts receivable, and petty cash. Larger schools require more elaborate bookkeeping systems, with ledgers for each subsidiary account and procedures to control management of various funds and investments.

All schools, regardless of size, should have their financial statements prepared and audited annually by a reputable firm of certified public accountants. Outside auditors and accountants can often give schools excellent advice on ways to set up and operate bookkeeping systems and on designing office systems in general. They can also help the school choose standard forms and procedures to be used in the business office, give advice on how to hunt down errors and discrepancies, and suggest practical ways of performing routine internal audits.

Many schools still operate on a cash basis, but the accrual method, whereby income and expenditures are related to a particular time period, is preferable. An accountant can help you install this method, if you wish. How and to what degree you subdivide major accounts depends on the circumstances of the school and the degree of sophistication you wish. *Accounting for Independent Schools* contains a detailed description of accounting systems and procedures.

Purchasing

In most schools, large or small, the business manager acts as the purchasing agent, since uncontrolled buying by individuals or departments is a luxury no school can afford, and the business manager is the logical person to perform this service.

Your goal as purchasing agent is to obtain maximum value at the lowest possible cost. Value—the proper combination of quality, service, and price—must be defined individually for each item. In the case of staple items, price is probably most important. With laboratory or audio-visual equipment, quality and service usually weigh more heavily. Central buying can give you even greater control over spending and accounting for school funds.

The business office usually gives departments whatever information they need when buying equipment and supplies.

You should keep an up-to-date master file of catalogues, price lists, and other information on the endless items that are needed during the school year. And don't forget mail order houses and the contract divisions of large department stores as possible sources. Track down as much specific detail as you can on prices, discounts, delivery schedules, and specifications for as many products as possible so that you can help departments fill their needs precisely and promptly.

To assure internal control, have a firm rule that all purchases must be routed through the business office. Most schools make valiant attempts, not all of them successful, to enforce this rule. Schools that allow individual departments to buy their own materials often end up with a bookkeeper who spends hours tracking down the originators of unexplained invoices. Instead, you should issue a simple, standard requisition form to all departments, with spaces for name of department, date, quantity and items to be purchased, required delivery date, suggested supplier, and the department head's signature of approval. Then you or a member of your staff code the form with the proper account number, locate the best source, and issue an official school purchase order.

Before issuing the purchase order, however, you may want to check to see whether it can be consolidated with orders for similar items from other departments, how urgently it is needed, and whether the school should order more of the items to take advantage of a quantity discount.

Although all purchasing should be under your control, authority can reasonably be delegated to department heads in some specialized areas. In most schools, for example, the food service manager is responsible for buying food and kitchen supplies, which is probably good practice as long as the business office is kept informed. In this case, the food service manager should check incoming shipments and approve invoices for payment by the business office. You will have an opportunity to approve payment when the bookkeeper gives you the checks for your signature.

In making major purchases, sound fiscal policy dictates that you make every effort to obtain quotations or formal competitive bids. Too often schools rely on the most convenient source or the same suppliers they have been using for years,

either out of tradition or inertia. Usually more than one vendor can meet a particular need, and you should take the time to explore the various advantages offered by each. Vendors will often narrow their profit margin if they realize that they are competing with others. Remember, however, that as long as a supplier remains competitive you should not arbitrarily or capriciously switch to someone else, for good business relations can pay dividends in extra service over the long run.

Take the time to explore the possibilities of cooperative buying. Groups of schools in the same area can combine to purchase items needed by all members of the group and thus obtain substantial savings through quantity discounts. The National Association of Educational Buyers sponsors the Educational and Institutional (E & I) Cooperative, which offers numerous special purchasing arrangements for quality equipment and supplies. Also, by joining regional buyers' associations and maintaining contacts with associates in other independent and public schools, you can improve your knowledge of local market conditions and possible sources of supply.

The budget

The traditional purpose of the school budget is to serve as an instrument of fiscal control—to ensure that the school does not spend more money than it has coming in. But a properly constructed budget, imaginatively used, can do much more.

The budget expresses in dollars the educational and auxiliary programs of the school, and its approval each year constitutes one of the single most important points of involvement by the board of trustees in guiding the destiny of the school. Properly interpreted, the budget is a formula, model, or road map of the direction the school proposes to take over the next year. It embodies the hopes and dreams of the school, at the same time conforming to the realities of income and expenditure. It can be used to inform trustees, parents, alumni, and the public, and it can be used as a fund-raising instrument. It can be used as a managerial tool to help the head make decisions. *Accounting for Independent Schools* contains detailed information on budgeting.

As business manager, you should begin to work on the budget as soon as usable signs of next year's conditions become available. Some schools begin to draft the budget for the coming year in the late fall. First, estimate the school's income from all sources. In estimating enrollment, include any preliminary decisions on increasing the number of available places. If the school has an endowment fund, ask the school's investment counselor about expected income from this source. Add to these sources income from annual giving and any other planned fund-raising activities. Finally, estimate income from auxiliary activities—dining room, transportation, special fees for tutoring, music lessons, riding instruction. Without a reasonably accurate estimate of expected revenues, no further work can be done on the subject. Schools, like all organizations, must live within their budgets, and most schools prefer to err on the side of conservatism when estimating income.

Next, discuss plans for the next school year with the head. General decisions should be made early, probably in January or February, on such matters as lowering or raising the number of faculty members or other employees, adjusting salary scales, and major maintenance and repairs. By studying the pattern of income and expenditure over the past few years and by incorporating the general plans outlined by the head, you are in a position to prepare a preliminary draft of the budget. This is the time to let department heads know how much they can probably expect to spend during the coming year and to seek their suggestions for inclusion in the budget.

The draft budget should be discussed with the treasurer and the finance committee of the board. After any modifications are made, it is ready to be presented to the full board. Once discussed and approved, the budget takes effect as a working document; broad areas have been outlined, and now the details can be filled in. The head will discuss salaries with the faculty and negotiate contracts for the next school year, thus firming up one of the largest single expense items in the budget. Registration material should be sent early to parents to produce the best possible estimate of the coming year's enrollment. Departmental requests need to be revised and money set aside for purchases to be made during the next school year.

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In September, when the actual enrollment is known and financial aid has been awarded, the budget can be revised. After final approval by the board at its first meeting, the budget becomes the official guiding fiscal instrument for the school during the year now under way.

Buildings and grounds

The operation and maintenance of the physical plant of the school, including the grounds and playing fields, is a full-time job for at least one skilled, knowledgeable person. In larger schools, this person may be called the superintendent of buildings and grounds and may oversee a large crew; in small schools, a "handyman" with one or two unskilled assistants may be able to handle the job. Whatever the title or size of the school, the superintendent of buildings and grounds should report directly to the business manager.

The size and scope of buildings and grounds departments vary enormously, depending on the number of buildings and their age and condition; the nature and extent of land owned by the school; whether the school is day or boarding; and its location in relation to population centers. Many of the following observations therefore do not apply to a particular school, but all apply to some schools.

The ideal superintendent of buildings and grounds knows something about engineering; architecture and landscape design; heat, power, and ventilation; custodial and watchman service; fire protection, security, and safety; transportation; and the mechanical and electrical trades. In addition, this person should have a gift for personnel management and be thoroughly adept at cost control. Having said this, we will now say that few if any schools can find, let alone afford, such a person. As a general rule, we can state that the larger the school, the greater the possibility of performing more of the above tasks internally. The smaller a school is, the more heavily it has to rely on outside help of two distinct kinds: professional services (architects, engineers, landscape designers) and contract work (plumbers, carpenters, electricians, air-conditioning technicians).

Probably no other area of school business management de-

pendes so heavily on the background and aptitudes of the people involved—the business manager, the superintendent, and the superintendent's staff. Successful operation of the buildings and grounds department provides enormous scope for imagination and ingenuity in making do with the people and materials at hand.

If you have had engineering training or have the necessary aptitude and are willing to learn, the superintendent won't have to be strong in engineering. Conversely, if your school is lucky enough to have a superintendent who is engineering-minded, you won't have to concern yourself with that area. Thus responsibility for various functions is distributed differently in different schools, depending on the size of the operation, the relative aptitudes of the business manager and the superintendent, and the ease of access to outside help.

The buildings and grounds operation may involve some or all of the following broad functions.

1. Maintain buildings and grounds in a way that provides the best possible educational environment
 - a. Provide adequate heat, light, and power
 - (1) Inspect wiring and fixtures
 - (2) Maintain and repair equipment
 - b. Maintain an attractive campus
 - (1) Paint and refinish exterior surfaces
 - (2) Repair and replace fixtures
 - (3) Care for lawns, trees, walks, and playing fields
 - c. Provide custodial care
 - (1) Clean classrooms and other interior spaces
 - (2) Repair and maintain furniture and fixtures
2. Run an efficient school transportation service
 - a. Maintain vehicles
 - b. Supervise drivers
3. Protect life and property
 - a. Ensure compliance with fire regulations
 - b. Maintain and test all fire prevention and control apparatus

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- c. Supervise custodians and control distribution of keys
- d. Eliminate safety hazards
- 4. Provide auxiliary services
 - a. Process mail, run errands, receive shipments
 - b. Provide labor as necessary to move furniture, mark playing fields and tennis courts, etc.
- 5. Take part in planning buildings and construction
 - a. Participate in long-range campus development planning
 - b. Supervise construction of new buildings

Once such an inventory of tasks is made, you should evaluate the ability of the present staff to perform these varied duties satisfactorily. You should try to define available skills, whether electrical, plumbing, carpentry, mechanical, automotive, custodial, or supervisory. Then you should investigate those areas where outside help has been called in, to see how often and at what cost, and decide whether it would be more economical for the school to hire skilled employees to make the school self-sufficient in those areas.

Gradually, you will develop a set of goals and operating policies for managing the buildings and grounds department: emergency items that must be tackled immediately, desirable items that can be handled as time permits, and long-range items that may require additional funds in future budgets. Such a plan also identifies additional skills that should be looked for in hiring new employees and specifies particular items of equipment that should be bought as funds permit.

This kind of program is indispensable, for too often maintenance and repairs are performed haphazardly and not according to a carefully worked out preventive maintenance schedule. Leaky faucets, spasmodic heating, cracked windowpanes, and peeling paint needlessly waste energy and irritate everyone. Students, teachers, and parents are far more likely to respect a school that maintains an attractive, well-cared-for campus.

Once you have established a long-range plan for improving the buildings and grounds operation, you have to consider the daily round of getting the job done. Here, as in so many areas

of school business management, flexibility is the keynote. You have to be particularly flexible in how you go about using the available work force. Bus drivers, for example, can also do heavy work in the kitchen; electricians can help with plumbing; and janitors can help remove snow in winter and mow lawns in summer.

Consider carefully those functions that can best be performed by outside firms on contract. Almost all services can be contracted—cleaning, window washing, snow removal, maintenance of heating plant and air conditioning, painting, and care of lawns and grounds. Remember, by leaving matters as they are you are making a tacit decision not to change. You should therefore look into having outside contractors perform the services the school now performs so that you can make a systematic comparison of the costs of both methods and make all decisions on the most informed and rational basis. Try to consider all possible alternatives, too, such as having major work done during summer vacation by college students (perhaps graduates of the school) under the supervision of an expert.

You can inspect buildings at your convenience—a tour first thing in the morning, a long inspection every two weeks after everyone is gone, or checking reports from heads of departments, who list items that require attention. In tallying these lists, you should remember to see the buildings through the eyes of others and remember the criteria for a neat, clean, functional school.

A good work-request system is an essential element of a buildings and grounds operation. If maintenance people are at the beck and call of every teacher who wants them to replace lightbulbs or set up a classroom for a film, chaos and frustration are the result. Many schools have adopted the simple solution of having every request for work to be performed, however minor, written on a standard form and submitted to the business manager or the superintendent. This permits the superintendent to sort work requests according to priority, plan the workload efficiently, and allocate tasks to the proper people.

Some schools ask the superintendent to live on the school grounds, not only as a way to attract and keep a good person,

but to have on-the-spot help in case of fire or other emergency.

Wise schools have their insurance company inspect plant and equipment. Good relations with the local fire department can result in useful assistance—which should include demonstrations of procedures to be followed in case of fire and advice on the choice and care of equipment. Automatic sprinkler systems and simple structural improvements can often reduce insurance costs; preliminary comparison of the installation costs versus the insurance savings is necessary.

Local gas and electric companies often provide free material and advice on laying out kitchens, labor-saving equipment, and maintenance. The school's fuel supplier can probably give expert advice on trouble-free operation of the heating plant. And skilled tree surgeons can be called upon to determine what work, if any, is required to preserve and care for the trees on the school grounds.

Food service

School meals are an auxiliary service that offers considerable scope for the business manager's administrative talents. The principal aim of the food service should be to serve attractive, nutritious meals as economically as possible.

Some schools find that this aim is best achieved by contracting for food service with a private catering firm, which prepares menus, buys all the food, hires cooks, maids, and kitchen help, and provides a dining room manager and assistant. This sort of service is available in or near most cities and towns. Many schools that could contract for food service if they wished to do so prefer to run their own kitchen and dining room operations, mainly for reasons of quality control, lower costs, and greater flexibility of work assignments.

Your first task as business manager is to make a systematic, comprehensive survey of the cost of both methods, no matter what method is presently in use. In examining bids from prospective contractors, you should hire a consulting food service manager (from a nearby hospital or college) to comment on the quality of the menus proposed. In estimating the total real expense to the school of providing its own food service, you

should remember to include all relevant costs: salaries, wages, and benefits, food and other supplies, repairs, utilities, insurance, purchase or depreciation of equipment, laundry, and administrative overhead. The results of this study, together with comments and recommendations, should be submitted to the head for a policy decision.

If the school decides to provide its own food service, you should first figure out the most effective way to go about doing so. Large schools can afford a full-time food service manager, reporting to the business manager, who hires and supervises cooks and maids, plans menus, buys food and supplies, and accounts on a regular basis to the business office for all expenditures. The food service manager is also responsible for keeping up with new food preparation and service techniques. You are primarily responsible for supervising the manager's cost control reports, disposing of requests for purchases and repairs of major items of equipment, and, perhaps, for approving charges by major suppliers. You are also the final arbiter on wage rates and conditions of employment, even though the food service manager handles day-to-day personnel problems.

A variation on the above theme that is often suitable for smaller schools that cannot afford a full-time professional food service manager is for the business manager to find someone at a nearby institution who can serve in a part-time capacity at the school. The initial task here is for you and the head cook to plan the most efficient kitchen layout and to recommend some of the major local food suppliers. Then the part-time manager periodically submits suggested menus for several weeks in advance, with estimates of how much food will need to be bought. You negotiate with suppliers and place orders.

Whichever method is adopted, an efficient food service with high standards requires constant attention to detail. Whether performed by a full-time food service manager reporting to the business manager or by the business manager in consultation with the head cook and possibly a part-time manager, the school should pay particular attention to the following aspects of food service.

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Training and morale of food service employees

Maintaining the highest standards of health and sanitation in all areas of food storage, preparation, and service

Staying alert to incorporating the latest labor-saving devices into an efficiently laid-out kitchen

Reducing waste and spoilage

Purchasing practically all kinds of food competitively

Inspecting and testing samples, particularly from new suppliers

Checking deliveries by weight and count

Maintaining adequate, accurate inventory records (especially important where bulk purchase and storage are possible)

Installing a warning system for bulk freezers in case of power failure or other malfunction

Constant, detailed recording and reporting of costs based on cents per meal

The U.S. Department of Agriculture conducts four student nutrition programs: the National School Lunch Program, the Special Milk Program, the Commodity-Distribution Program, and the School Breakfast Program. Independent schools in most states are eligible to participate in these programs. Since they are usually administered by the state department of education or agriculture, an inquiry in your state will head you in the right direction. The programs in 14 states, however, are administered by regional offices. If you can't get information about them locally, write to NAIS to ask for their location. And remember that participation in government programs may require your school to comply with various kinds of federal legislation, some of which may be costly, so be sure to read the fine print.

By exercising imaginative leadership, you as business manager can exert considerable influence in providing attrac-

tive, well-balanced meals and the good employee morale that results in pleasant mealtimes. Combined with effective cost control, a well-run food service operation provides a real service to the school.

Transportation

For the school's transportation system to be reliable and economical, the business manager or the person responsible for it must know what is going on at all times. If a school is forced to be in the transportation business, then it must run it efficiently. By taking responsibility for planning for lower costs and complaint-free operation, the business manager can relieve the head of what is often an irritating and unrewarding task.

Some states require school districts to furnish transportation to children attending independent and parochial schools under certain conditions. Such a law can save considerable money for a school, but it does not reduce the responsibility of the business manager to arrange reliable service.

By combining ingenuity, persuasion, and efficiency, the business manager can plan and operate a transportation system that will meet the needs of school and parents alike. Some factors to be taken into account in planning the best possible systems are

Education and licensing of bus drivers	Schedules and routes
Employment of part-time drivers or drivers who can perform other duties	Safety
Cost	Discipline
Leased or owned vehicles	Radius of service
Availability of commercial or contract transportation services	Rates, charges, and billing procedures
	Emergency service (illness, injury, etc.)
	Transportation for students who stay after school for sports and activities

The business manager is obviously faced with a bewildering task in designing the best system for the school. If the local

school district does not provide bus service, the simplest solution is to recommend a bus service for which parents will be billed directly. The school then maintains (or leases) only one or two smaller vehicles for errands and emergencies. Field trips and sports travel can be handled by hiring buses and drivers as required. (This possibility exists only in certain large metropolitan areas where commercial school transportation services are available.)

The school can also contract with a firm to provide transportation tailored to the needs of the school and its students. In this case, the school is usually committed to paying the firm a fixed annual fee for basic transportation, and the school charges the parents a flat rate. This alternative is more widely available than the first one, but also mostly in large centers of population, and the school is often responsible for providing chaperones for buses.

A third method is for the school to run its own transportation service. Buses, vans, and station wagons may be owned by the school or rented from a commercial leasing firm. The school arranges the schedules, determines the fees, and hires and supervises the drivers and student supervisors.

In areas where commercial or contract service is available, considerable difference of opinion exists among schools on the relative advantages and disadvantages of maintaining your own bus fleet. In a place like New York City, where every alternative is available, including public surface and subway transportation, schools have a wide choice.

Proponents of commercial or contracted service argue that it relieves the school of all the problems of breakdowns, maintenance, supervision of drivers, route planning, and billing. Other schools maintain that the flexibility and independence of running their own fleets are worth the cost and administrative headaches.

As business manager, you can make a twofold contribution: first, by systematically analyzing which transportation alternative is best for the school, and then, after a method is chosen, by seeing that it runs efficiently.

You should make a thorough survey of all methods that exist in your area and obtain competitive bids from all firms that offer contract transportation service. It is a good idea to ask for bids in two separate steps.

First, ask firms to bid on basic to-and-from school transportation, using a pattern of pickup zones based on the distances students live from school. Then, ask the same firms to bid on special-purpose transportation: athletic travel and field trips. You can get an estimate from the director of athletics of the number and location of "away" games for the year, and you can ask the departments involved how many field trips (with how many students going what distances) they foresee for the coming year.

Once you have the various firms' bids, you can compare the cost to the school of hiring a single firm to do all transporting with the cost of hiring different firms to handle certain parts of the total program.

Using the same schedules and estimates, you should then calculate what it would cost the school to operate its own transportation fleet, including careful allocation of wages and benefits of any employees who might perform other tasks, such as maintenance, in addition to driving. This calculation should also involve the costs of owning versus leasing the necessary vehicles and the pros and cons of having a few large buses versus several station wagons or vans. Insurance, depreciation or replacement costs, maintenance, gas and oil, replacement and spare parts, wages and benefits of drivers and supervisors, and proration of any time spent by administrators should also be included.

Having performed both of these calculations, you can estimate, for a given transportation requirement, the relative costs to the school of each method. The results must then be matched against certain intangible considerations, such as the more costly advantage of flexibility and freedom of choice associated with having a fleet of one's own as compared with the lower cost of hiring a commercial firm. The results of this study together with comments and recommendations should be submitted to the head for a policy decision.

If the school decides to contract for transportation, your responsibilities will be fairly light. Once the contract has been negotiated, you will only need to supervise the firm's performance. If, on the other hand, the school decides to operate its own transportation service, you have to think about how to organize for the task. Much depends on the size of the operation—number of vehicles and drivers, number of students and

where they live, and whether vehicles are owned or leased. A large operation may warrant delegating responsibility for scheduling and drivers to a transportation supervisor, who may report to the superintendent of buildings and grounds (especially if janitors or maintenance workers are doubling as drivers) or directly to you. The superintendent of buildings and grounds is also often responsible for maintaining the fleet of vehicles.

Personnel management

The business manager is the most logical person to act as personnel officer for nonteaching employees of the school. Personnel management, even in a small school, is an art in itself, for it embraces staffing, setting levels of compensation, counseling, settling disputes and grievances, and—particularly important—assigning the right people to tackle the right jobs at the right time. You may find it helpful to consult with the dietician and the superintendent of buildings and grounds to make job descriptions sufficiently broad to make it possible for maids to double as supervisors, kitchen helpers to mow lawns or move furniture, and bus drivers to help with maintenance work.

Many schools, especially those in rural areas or cities where available labor is in short supply, often have trouble finding and keeping capable employees. You, as business manager, should do everything you can to build the school's reputation as a fair employer. Being known as "a good place to work" depends not only on levels of pay (these should approach community expectations as closely as conditions permit) but also on pleasant working conditions, attractive fringe benefits (health insurance, sick leave, retirement benefits, vacation plans) and, above all, on the intangible but vital ingredient, "good atmosphere."

People often ask who is responsible for setting wage and salary levels for different categories of school employees. Ordinarily, the school head, in consultation with the business manager and division heads, negotiates faculty contracts within financial guidelines set by the trustees. The head also usually determines salaries for the business manager, and,

with the business manager's advice, for such senior supervisors as the manager of the food service and the superintendent of buildings and grounds. You, in turn, consult the various supervisors and set the wage rates for other staff employees. You can help the head of the school in determining salary levels by informally surveying practices in similar schools in the area and by keeping up to date with the general salary information published by NAIS and other organizations. A useful guide to personnel relations is Frank R. Kemerer's *Understanding Faculty Unions and Collective Bargaining*, published by NAIS in 1976.

Long-range planning

Having examined the school budget as a device of fiscal control and operating management, we can now look at using it more creatively—as a tool for long-range planning. For this purpose, the budget has to be projected beyond the next school year to become part of the school's long-range plan.

Any long-range planning begins with an evaluation of the school's present position. A formal statement of plans contains four levels of detail: goals, objectives, operating policies, and programs. At the highest level, the goals of the school are often formulated as elements of its educational philosophy. These goals can be realized only by establishing objectives, operating policies, and, at the lowest level, programs for carrying them out. Thus a good strategic plan does not stop at a mere definition of goals or operating policies but examines in detail the implications of goals in terms of required resources—spells out programs in terms of people and things needed to achieve these goals.

This difficult and time-consuming effort is worthwhile if it results in better understanding of where the school should be going over the next several years. If it results in a long-range program of financial, material, and personnel requirements, underpinned by a soundly conceived statement of goals, objectives, and policies, then the school has a useful tool for shaping its own future.

Most schools that have made long-range plans usually look from three to five years into the future. It is of doubtful value

to forecast beyond five years, with the possible exception of capital projects. To look ahead less than three years, on the other hand, does not give enough lead time for such capital planning as new building programs or increasing endowment. Long-range planning is a useful guide to determining activities and expenditures as part of a coherent master plan.

One simple example of an applied long-range plan is for you, as business manager, to decide that it will be cheaper for the school to perform certain groundskeeping activities that it has been hiring others to do, including snow removal and care of playfields, roads, and paths. You find also that the school lacks the proper equipment, each piece of which will involve considerable capital outlay. You therefore have to assign a priority to each piece of machinery and establish the order in which the school will need to buy it as funds become available over the next few years. By making this kind of plan and following it, the school can gradually move toward self-sufficiency in groundskeeping without straining the budget unduly in any given year.

Insurance

Insurance, a vital element of businesslike conduct of the school's affairs, is often neglected. A professionally trained insurance broker should be employed, with the approval of the trustees. The value and condition of the school's plant and equipment should be appraised regularly, and adjustments should be made as new facilities are added or older buildings are modified or remodeled.

Fire and theft insurance should reflect the degree of protection that the trustees want or that you recommend. Since any school is highly vulnerable to claims of negligence and other kinds of liability, the protection sought through insurance should be correspondingly high. Personal injury and automobile liability coverage amounting to ten million dollars is not unreasonable for schools.

Insurance is such a many-sided issue that you would do well to establish good relations with the school's insurance broker and try to find out all you can about risk and coverage.

Don't ever hesitate to call on the broker for advice. You may also wish to ask an independent insurance consultant to review the school's insurance program from time to time. And don't hesitate to seek competitive bids when a major insurance contract expires or a new kind of coverage is proposed. Besides offering protection, an insurance company should be required to inspect the school's facilities. Often its suggestions can lead to elimination of unnecessary hazards and thus to greater peace of mind—and lower premiums.

Volunteer services

Independent schools do not always properly budget or account volunteer services, which are of growing importance. Every school has parents with specific interests and abilities, as well as time, who can help with many of the "people" tasks that keep a school going. A strong volunteer program can stretch a limited budget and thereby improve the service rendered by the school.

Uncompensated contributions include the time of trustees, fund raisers, development office assistants, infirmary staff, library assistants, classroom aides, drama production assistants, playground and lunchroom monitors, drivers, and clerical help. Schools could probably function most of the time without volunteer help. Over the years, however, some schools have placed volunteers in basic jobs and would now be hard-pressed to get along without them.

In order to account properly for the expenses of the school, you should place a monetary value on volunteer jobs and keep a record of the total hours involved. Volunteer time can be accounted for as a gift to the school under income (and the person giving the time can claim certain expenses as deductions on personal income tax) and as volunteer salaries or wages under expense. In this way, your books will present a more realistic picture of your operations—and answer questions posed by auditors; schools audited by the Internal Revenue Service over the past several years have been asked for these figures—number of hours contributed, and approximate value of those hours.

Electronic data processing

Many schools are interested in applying electronic data processing (EDP) methods to various phases of school administration. Some already use their banks or commercial data processors to prepare payroll checks and bill parents for tuition and fees. Others are looking into joint rental of computer time with other schools in their area.

Some of the functions that EDP can perform well are alumni record keeping, accounts payable, accounts receivable, payroll, purchasing and inventory control, journals and ledgers, student records, class scheduling, and special studies and analysis. It behooves you as business manager to explore all possibilities thoroughly, both with your bank, commercial EDP firms, and with your counterparts in neighboring schools.

One word of caution, however: expense. Whether you buy or lease data-processing equipment, the decision has significant expense implications. Before making any move, you should look at every aspect of the proposed change, particularly the total real costs. The school's auditors or experienced consultants can help you decide whether converting to EDP is right for your school.

Schools that have experience with EDP report that the principal gains are not necessarily in savings, though in some cases it may be cheaper; they say, rather, that EDP is usually faster and more accurate, can produce a wide range of summary reports for special purposes, and reduces the need for skilled office help—which is hard to find. Cooperative ventures with other schools have additional benefits, in that they promote exchange of ideas and standardized accounting practice. You can make a useful contribution to your school by keeping informed of the latest developments and making a thorough, objective feasibility study from time to time.

Government regulations

As government regulation of various school operations grows, the business manager must keep abreast of all state and federal statutes that affect the school. NAIS maintains a full-time

representative in Washington, and more and more state and regional associations are monitoring pertinent legislation.

Here are some of the acts and agencies that regulate the daily operation of schools.

The U.S. Department of Labor enforces numerous statutes affecting pay rates and working conditions.

The Internal Revenue Service interprets and enforces the Internal Revenue Code as it affects tax-exempt organizations.

OSHA enforces the Occupational Safety and Health Act to ensure safe conditions in buildings and equipment.

The Equal Employment Opportunity Act is intended to guarantee equal employment opportunity regardless of race or sex.

Federal and state departments of agriculture control the school lunch program, which provides financial and commodity assistance to participating schools.

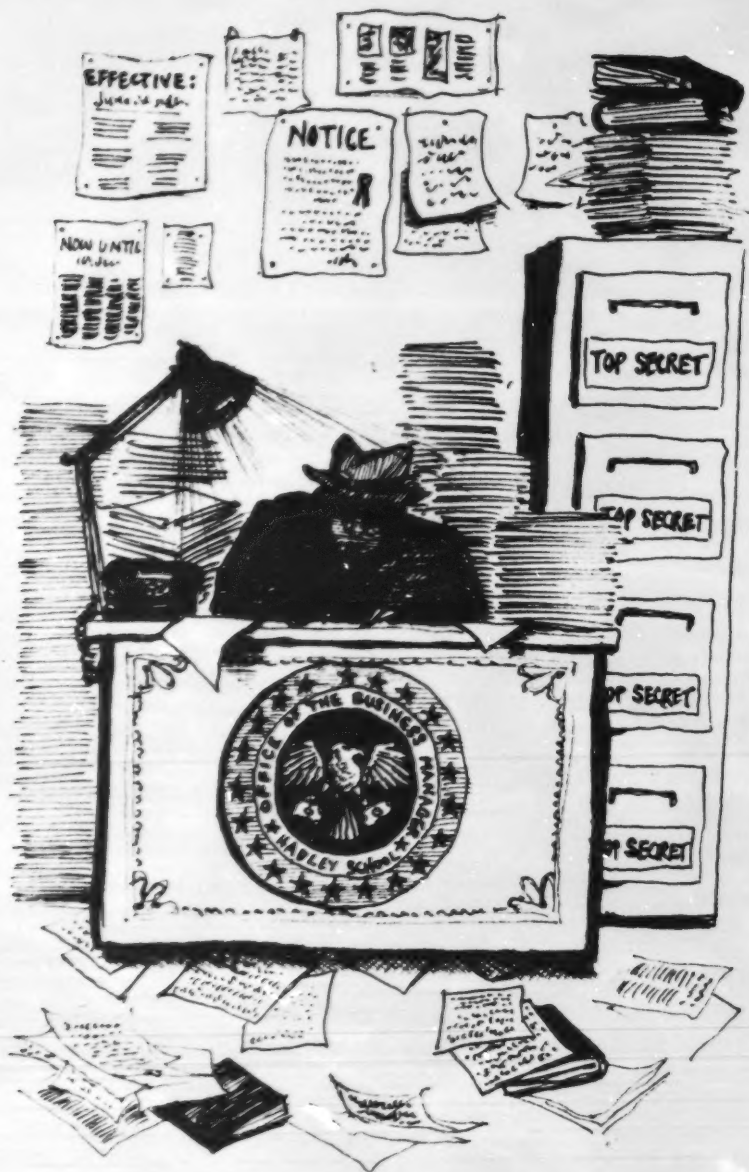
The Employee Retirement Income Security Act (ERISA) controls employee benefit programs to eliminate unfair employer practices.

The Social Security Administration interprets and reinforces the Federal Insurance Contributions Act (FICA).

State offices of unemployment review and rule on employees' claims for unemployment compensation.

Legal matters

Someone on the administrative staff of every independent school should know something about such basic legal matters as contract law and government regulation. Because of their nature, the business manager tends to be the person to whom these concerns gravitate. Under no circumstances, however, should you, as business manager, replace the school's legal



The business manager must keep abreast of all state and federal statutes that affect the school.

counsel. Rather, you should be one of the people who seeks counsel and who carries out actions of the board taken on the advice of counsel. In arranging for professional legal counsel, the school may engage an attorney on retainer or on a fee for service basis.

Since relatively few attorneys specialize in school law, it is wise for the school to build a lasting relationship with its attorney so that he or she can accumulate the kind of experience that will provide strong support for the school's decisions and policies.

It may be helpful for you or the head bookkeeper to obtain a notary public's commission, both to expedite the school's business and as a service to faculty and staff members.

Here is a partial list of routine legal matters that arise in most schools.

Legal forms and contracts relating to school activities completed by parents

State or local registration; certification or licensing of the school, as required

State and local property tax exemption certificates

State and local sales tax exemption certificates; confirmation of exemption to vendors

OSHA records and annual reports

ERISA plan descriptions and summary annual reports to employees; Form 5500 for federal government

Application for participation in school lunch and milk programs

Documents connected with purchase or sale of securities, whether investments by the school or gifts to the school

Bureau of Census reports

Certification of nondiscriminatory employment and enrollment practices

APPENDIX

BUSINESS MANAGER: SAMPLE JOB DESCRIPTION

Principal areas of activity

1. Manage the financial affairs of the school, including all accounting duties, within the general outline established by the head of the school and/or the board of trustees.
2. Direct purchasing to provide supplies and equipment needed for the school to function economically but without sacrifice of quality.
3. Supervise the buildings and grounds operation to ensure good working order and appearance of equipment and plant.
4. Manage the food service to ensure nutritious and palatable meals within constraints imposed by the budget.
5. Supervise the transportation program, with particular emphasis on driver safety, routing and scheduling, and vehicle maintenance.
6. Oversee personnel and personnel policies that provide and govern the auxiliary services needed to complement the academic program of the school.
7. Oversee the school commissary or bookstore, including student billings.
8. Take part in the general management of the school, working with academic deans, department chairmen, and the head of the school.

Employees reporting to the business manager

1. Bookkeeper(s)

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2. Comptroller
3. Superintendent of buildings and grounds
4. Food service manager
5. Transportation supervisor
6. Purchasing agent (usually the business manager)
7. Secretarial staff
8. Cleaning service supervisor

Primary responsibilities

Financial management

1. Supervise bookkeeping in the daily operation of the business office, including cash flow and cash management, parent billing, posting and collecting accounts receivable, posting and paying accounts payable, recording and depositing cash receipts, maintaining necessary ledgers and preparing periodic financial statements, and preparing payroll and supplementary state and federal reports.

2. Assist the school head in preparing the school budget. (This entails assembling the details of projected revenues and expenses and consulting with the people responsible for the various items. The school treasurer and the finance committee will be helpful in presenting the budget to the trustees. A cash flow analysis based on the budget can help in the management of the short-term investment program.)

3. Prepare a long-range capital and operating budget for consideration by the head and the board of trustees in developing a long-range plan for the school.

4. Recommend to and develop with the head additional programs that will produce revenue for the school.

5. Supervise compilation of financial data to provide audit trails and supporting material in preparation for the annual audit.

6. Keep in touch with parents about general financial information and individual account problems, including past-due accounts.

7. Invest surplus funds, when available, in short-term securities to maximize dividend income.

8. Work with the treasurer and the head in developing endowment and investing unrestricted funds.

9. Review individual staff members' performance and draw up a schedule of staff salaries for the head's approval.

10. Stay abreast of all federal, state, and local tax laws as they affect the school to ensure compliance with the law.

Purchasing

1. Process purchase requisitions as received, provided they do not cause the department in question to exceed its budget.
2. Meet with sales representatives to review new or improved products and services of interest to the school.
3. Secure quotations on major equipment needs and annual purchases.
4. Follow up with vendors to ensure prompt delivery.

Buildings and grounds

1. Develop work schedules with the superintendent of buildings and grounds.
2. Investigate advantages and disadvantages of contract cleaning services as compared with in-house custodial staff.
3. Contract for major repairs that cannot adequately be handled by the maintenance staff.
4. Be responsible for the condition of residential property if the school provides faculty housing.
5. Inspect plant and equipment periodically for cleanliness and state of repair.
6. Develop a fire, safety, and security plan for the school and train employees to carry it out effectively.
7. Participate actively in the design and construction of new or renovated facilities.

Food service

1. Award a contract or hire people to staff the school's food service program, depending on the results of investigating the advantages, disadvantages, and relative costs of both methods.
2. Periodically audit the school's account as carried by the food service contractor.
3. Find out whether it would be advisable for the school to participate in federal food and milk programs.
4. Working with the food service manager, plan menus and special dining room functions.
5. Review the food service manager's buying policies.

Transportation

1. See that the school's busing service guarantees prompt and safe delivery to and from school.
2. Coordinate transportation for field trips and for interscholastic athletic activities.

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Secondary responsibilities

Long-range planning

1. Working with the planning committee of the board of trustees, develop and administer a three- to five-year plan for the school.

Insurance

1. Work out insurance coverage, based on current valuations, for plant, equipment, vehicles, and liability.
2. Adopt a workmen's compensation and unemployment compensation package within the legal restraints imposed by state regulations.
3. Adopt liability plans for trustees and for nonteaching staff members that will protect each group should suit be brought against it.

Government regulations

1. Stay up to date on government regulations affecting the school, such as those of the Internal Revenue Service, Equal Employment Opportunity Commission, Civil Rights Act, Occupational Safety and Health Act, and the Employee Retirement Income Security Act, as well as wage and hour laws, title funding, state regulations, property tax law, and others.

Taxes

1. Know how federal, state, and local tax laws affect the school.

Facility usage

1. Coordinate use of school facilities by nonschool organizations, always keeping in mind the school's plans and needs.
2. Schedule coverage of such events by custodial and food service employees.
3. Develop a schedule of adequate rental fees.

Real estate

1. Manage buying and selling property for the school.
2. Manage rental and leasehold property.